

Mr. Speaker, and that is why we need it. Because the easiest way to balance the budget is to have economic growth.

COMMEMORATION OF THE LIBERATION OF GUAM

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Guam [Mr. UNDERWOOD] is recognized for 5 minutes.

Mr. UNDERWOOD. Mr. Speaker, I take the opportunity to come to the floor to just simply commemorate an event that is very important to the people of Guam, and that is the liberation of Guam from the hands of the Japanese during World War II.

The actual liberation of Guam occurred on July 21, 1944, with the landing of troops from the Third Marine Division and the First Marine Provisional Brigade and the 77th Army Infantry. We paid tribute to this event yesterday at Arlington National Cemetery with about 200 people from the local Guam community as well as various officials from the Federal Government. We laid a wreath at the Tomb of the Unknowns, and joining with me in laying this wreath was General Krulak, the Commandant of the Marine Corps.

Of course, this is entirely appropriate because it is in fact the Marines who were the shock troops of the landing which occurred 53 years ago on Guam. Among the Marines that landed on Guam on that day were Capt. Louis Wilson, who won the Congressional Medal of Honor and who, unfortunately, could not be with us yesterday, but he won the Congressional Medal of Honor on Guam. Captain Wilson later went on to be Commandant of the Marine Corps.

Also, last year, in commemorating this event, someone who joined in commemorating this event with us was former Alabama Senator Howell Heflin, who was wounded on Guam on July 21, 1944.

The island of Guam was devastated by this conflagration, and the men in uniform, as liberators from the sea, deserve our gratitude and certainly the gratitude from the people of Guam for a job well done and for the honor of a sacred mission that was fully completed.

But there were also liberators from within. There were also the people of Guam who suffered and who sacrificed and endured much hardship while awaiting their deliverance, but displaying all the while their courage and their capacity for survival, their ingenuity and their indomitable spirit.

There are many dates in this month, in July, which testify to the intensity of the emotions of the Chamorro people and the endurance of the Japanese occupation. On July 12, the date in 1944, some 9 days before the arrival of the American troops, the Japanese ordered a massive roundup of all civilians and had a forced march into the interior of the island.

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July 12 is also the date on which four men were beheaded, including Father Duenas, in a place called Tai. Father Duenas was beheaded for his continual insistence and protestations to the Japanese authorities that his people be treated fairly. And the same day that the Japanese decided to round up the entire population of some 20,000 Chamorro civilians and force them into camps into the interior of the island, was the day that they also beheaded Father Duenas.

On July 15 there was the massacre of some 16 villagers on the southern end of the island in the caves of Tinta Malesso, and July 16 the massacre of 30 other villagers at Faha, which is also in the village of Malesso. And on July 20, one day before the arrival of the Americans, the brave actions of some young men who were armed only with one rifle and several homemade spears under the leadership of Tonko Ayes of Malesso, overcame a squad of Japanese soldiers in Malesso in fear of their lives.

So as we reflect upon this, certainly for the people of Guam there were numerous other beheadings, executions and beatings, but the people of Guam persevered because of their faith in the American flag and belief in their abilities. Today we pay respect to those who liberated Guam in 1944, from within, from without, from the sea and from the hills. The people who came from places like Kansas and Florida and North Carolina, but certainly also people that came from the interior of Guam, we honor all of you.

It is important to remember that Guam was the only American territory which was occupied during World War II with civilians in it, and is in fact the only American territory occupied since the war of 1812.

Mr. BEREUTER. Mr. Speaker, will the gentleman yield?

Mr. UNDERWOOD. I yield to the gentleman from Nebraska.

Mr. BEREUTER. Mr. Speaker, I want to commend the gentleman from Guam [Mr. UNDERWOOD] on the special order that he is conducting here this evening. When I visited some of the battlefields in Guam and saw the activities and learned of the heroic activities of the Guamanian people, I was moved and impressed.

I think we have not given the Guamanians the recognition they really deserve, so I appreciate the gentleman's offer on behalf of his constituency tonight.

FAMILY ECONOMIC INCOME

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey [Mr. SAXTON] is recognized for 5 minutes.

Mr. SAXTON. Mr. Speaker, about a month ago, when we were leading up to the debate that we had and the successful passage of the tax reform bill, the

treasury department kicked off a major debate in this country by releasing some statistics, suggesting that the congressional tax relief bills were tilted toward the rich. In other words, the tax relief bill that we were passing was going to give larger tax breaks to the rich than it was to the middle class.

And, of course, Secretary Rubin made a big point that we were not doing enough to take care of the less well off. As we began to look into it, and this is not new news anymore, but as we began to look into the situation, we found out that one of the things Secretary Rubin did was to fail to report his findings in a fashion that the American people could understand.

And I guess I would have to conclude that Secretary Rubin did that on purpose. Because instead of talking about family income in a way that we would all normally talk about it, either in someone's annual salary as it is reported, when somebody comes home and they are sitting around the family dinner table and their little boy or girl says to dad, "How much do we make?" and dad says, "Well, my salary is \$40,000," or "My salary is \$55,000," or whatever it is, we all understand that. Or we can also understand that when we fill out our income tax form each year, we get some deductions and we get down to what we really pay taxes on under the current tax code. That is called adjusted gross income. The American people and I and everybody else can understand what that is.

But Secretary Rubin computed family income by using a term called family economic income. That means he took the gross salary that everybody made, not adjusted gross income, but the total amount, and added in a number of other income factors to that which Americans do not normally relate to as income to their family.

For example, let us say a family makes \$60,000 and let us say they live in a house that is worth \$150,000. Well, the economic rental income of that house, now remember they have a mortgage and they are paying the mortgage and they are paying their taxes on the house, but if it is worth \$150,000 and the rental value of that house if it were on the market for rent would be maybe \$1,200 a month, Secretary Rubin took \$1,200 a month and multiplied it by 12 and said, OK, let us see, that is \$12,000 plus another \$2,400, that is \$14,400 a year that the family has in family economic income. So you take the salary level that the family earns, say it is \$60,000, and add \$14,400 to it and that is part of family economic income.

And if you are like most people have some kind of retirement plan, the buildup of money in the retirement plan also became part of family economic income. And so, as was pointed out by the gentleman from Georgia [Mr. KINGSTON] just a few minutes ago, a family that had an income of \$50,000 or \$60,000 could look at Secretary Rubin's charts and find out that they

make \$85,000 or \$90,000 a year, when, in fact, nothing could be further from the truth.

Now this was done I think as a way to skew the numbers to make it look like the Republican tax plan actually gave bigger tax breaks to people who were more well off than they did to people who were less well off. So when we began to analyze this, we used the more normal numbers that would be used by most anyone who is thinking about how much families make, and this chart depicts what we found when we looked at how the tax code the new tax plan will affect taxpayers in various economic groups.

For example, here is the lowest 20 percent of taxpayers on this end and the highest 20 percent of taxpayers on the other end. Now, 63 percent of the American people, under the current tax code, 63 percent are in the highest tax bracket, the highest 20 percent. And under the new tax plan, guess what, there is no change whatsoever in that number, continues to say that 63 percent of the people are still in the top tax bracket.

I will just conclude, Mr. Speaker, by saying, as we move on down, we see very clearly that there is no change whatsoever in any of the numbers as it relates to people who pay taxes and how much they pay under the new tax plan, it is the same identical amount as the old.

ARMY CORPS OF ENGINEERS REFUSES TO CONDUCT STUDY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio [Mr. STRICKLAND] is recognized for 5 minutes.

Mr. STRICKLAND. Mr. Speaker, as I walked over to the Capitol tonight and saw the lights on the dome, I felt, as I always feel as I look at this magnificent structure, I felt a deep appreciation for the opportunity to serve in this place and I felt a deep responsibility to my constituents who have sent me here. To represent the people of southern Ohio I consider a sacred responsibility.

I come to the floor again tonight to talk about a little village in my district located on the Ohio River in Lawrence County, OH, a little village called Chesapeake, OH, a place where people for years have decided to build their homes and their lives on the banks of the beautiful Ohio River because they love the river, they love the environment, they love the community.

A few months ago, a large barge towing company applied to the Army Corps of Engineers for a permit to build a large fleeting facility directly across the river from Chesapeake, OH. Now, I recognize the fact that the Ohio River is a river of great commerce and that we need to utilize it to its fullest to provide jobs and transportation for coal and products. I am not against a fleeting facility, and I am not against

this particular company's location of a fleeting facility along the Ohio River.

I simply object to the fact that this facility would be permitted to be located directly across the river from Chesapeake, OH. It would greatly diminish the property values of my constituents. I believe it would provide additional safety problems, air and water pollution, perhaps soil erosion.

The Congressman before me requested that the Army Corps of Engineers require that an environmental impact statement be made and conducted before such a permit was granted. After I came to this office, I requested the Army Corps of Engineers to conduct an environmental impact study leading to an environmental impact statement.

Such a study would require the corps to look at a range of issues, certainly the commercial aspects of the permit, but also factors like quality of life, air, water and soil issues, recreational problems that may be encountered as a result of such a facility, and property values.

The corps steadfastly refused to conduct such a study. I would say that the citizens of this country would not have been required to pay for such a study, that would have been the responsibility of the corporation, a large, wealthy corporation that was asking for the permit.

Why did the Corps refuse to conduct a study? I think it is because such a study would have revealed factors which would have made it nearly impossible for them to have legitimately issued a permit. Some 2,000 of my constituents signed petitions directed to the Corps of Engineers asking them for the study.

Two Members of Congress requested such a study. And yet the Army Corps of Engineers put the well-being of a large corporation above the well-being of my constituents, of hundreds, even thousands, of the citizens who live in the vicinity of Chesapeake, Ohio. The company claimed that they would create 30 jobs. They were certainly not able to convince me, nor were they able to say with surety that these would be 30 new jobs rather than simply a consolidation of existing jobs. I am not against fleeting operations.

I am not against the barge and towing industry. In fact, I strongly and enthusiastically support the commercial use of the Ohio River. We need it to provide jobs and transport for our goods. The question is should this facility have been located directly across the river from an established community. I think any reasonable consideration of the facts would lead to the conclusion that this was an unwise decision.

The truth is that the Army Corps of Engineers ignored the representative of the people, it ignored the petitions of the people, and it decided that the well-being and the interests of a single large corporation should take priority and precedence over the well-being and

the safety of hundreds, even thousands, of my constituents.

What the Army Corps has done is wrong. Their policies and procedures need to be evaluated. I ask my constituents to continue the fight, and I ask my colleagues in this body for their assistance in righting this terrible wrong.

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The SPEAKER pro tempore (Mr. CHRISTENSEN). Under a previous order of the House, the gentleman from California [Mr. HERGER] is recognized for 5 minutes.

[Mr. HERGER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.]

PRESIDENT'S TAX CUT PROPOSALS BENEFIT TYPICAL AMERICAN FAMILIES

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Ms. JACKSON-LEE] is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Mr. Speaker, it has been noted that many of us have come repeatedly to the floor of the House in trying to explain to the American people this whole debate on tax cuts. There have been an extensive amount of rhetoric, allegations of welfare deadbeats getting tax cuts, allegations that those who really work and really pay taxes would benefit under the Republican plan, but yet where are the facts?

This is so important an issue that I think, Mr. Speaker, we should continue to come and come and come so that those individuals who pay our salaries can fully appreciate the intensity of this debate, but the realism of this debate.

Just a few speakers ago, there was someone standing with a very pretty chart trying to discern between the Secretary of the Treasury's analysis and the Republican analysis. Let me, however, share with my colleagues words from the Congressional Research Service, the Library of Congress. Many of us go to libraries. We recognize that libraries have a myriad of resources. Most of all, libraries do not try to convince us of anything. They give the pros and the cons. They give the fiction and the nonfiction.

In this report, the CRS service has made a very simple analysis. No one has paid them to make a statement in favor of one versus another. But it simply says estimates by the Treasury Office of Tax Analysis suggest that these tax cuts will favor high-income individuals while certain estimates taken from the analysis of the Joint Committee on Taxation indicate the cuts will favor the middle class.

What does did CRS say? The CRS says that the Office of Tax Analysis, that is in the Secretary of the Treasury's Office, provides a more comprehensive measure, more consistent